IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 6TH SEPTEMBER 2007 / 15TH BHADRA 1929

WP(C).No. 26421 of 2007(U)

PETITIONER:

P.U.SHAJAN, PROPRIETOR, PEE CEE TRADER
KOZHIKODE ROAD, KUNNAMKULAM.

BY ADV. SRI.K.M.FIROZ

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,
KUNNAMKULAM.

2. THE DEPUTY COMMERCIAL (APPEAL)
COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, THRISSUR.

4. THE INTELLIGENCE INSPECTOR (IB),
OFFICE OF THE INSPECTING ASSISTANT
COMMISSIONER (INTELLIGENCE) COMMERCIAL TAXES,
THRISSUR.

BY ADV. SHRI.SREEKRISHNA, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 26421 of 2007

Dated, this the 6th day of September, 2007

J U D G M E N T

Even though this Court should not go to the merits of the case to consider modification of Ext.P1 order of stay, having regard to the fact that business carried on is Grocery and the turnover declared, I modify Ext.P1 order from one-third to 25% of the balance demand. Petitioner is granted time till 30/09/2007 to make payment. The appellate authority is directed to take up the appeals out of turn and dispose of the same within three months from the date of making payment as above. If payment is not made, entire demand will be recovered during pendency of the appeals and in that case appeals will be disposed of in the usual course. There will also be direction to 4th respondent to complete the pending proceedings and release the books of accounts within two months from now. There will also be direction to permit the petitioner to take photocopies of records at any time.

This writ petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg